THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. JANARTHANAM): (a) Various return forms are prescribed under Income-tax Act and Rules thereto depending on the status of the person and the nature of the income. The details of Income Tax Return forms are as under:—

Form No.	Applicable for
ITS-1	Company
ITS-2	A person not being a company where total income includes income under the head 'profits and gains of business or profession'.
ITS-2A	A resident individual of HUF whose total income does not exceed Rs. 2,00,000/- and does not include income from 'profits and gains of business or profession' or brought forward loss or allowance except under the head 'Income from house property'.
ITS-2B	The total income for the block period under Section 158BC(a).
ITS-2C	A person required to file a return under provisio to sub-section (1) of section 139 dealing with economic criteria.
ITS-3	A person whose total income does not include income under the head 'profits and gains of business or profession'.
ITS-3A	An assessee claiming exemption under sesction 11 of Income Tax Act.

In addition, separate return forms have been prescribed under other direct tax enactments such as Wealth-tax, Gift-tax, Interest-tax and Expenditure-tax.

(b) The income-tax return forms are printed through various Government of India Presses and cost differs from Press to Press. The cost of form printed from different Govt. presses is as under:

Form No.	Cost (Press)	
ITS-1	Rs. 2.72 (Nilokheri)	Rs. 1.85 (Chandigarh)
ITS-2	Rs. 2.08 (Nashik)	Rs. 3.34 (Temple Street, Calcutta)
ITS-2A	Rs. 1.33 (Nashik)	Rs. 1.83 (Mysore)
ITS-2B	Rs. 0.32 (Chandigarh)	—
ITS-3	Rs. 1.63 (Nashik)	Rs. 1.75 (Mysore)
ITS-3A	Rs. 2.55 (Koratty)	—

(c) The return forms are supplied by the Department free of cost.

(d) The Government have already announced the proposal to introduce a simple taxpayer-friendly return form to be called SARAL applicable to all non-corporate taxpayers. SARAL would not only bring in significant improvement in the cumbersome nature of existing income-tax return forms but can also be used by various categories of non-corporate assessees.

Government Expenditure Charged upon Consolidated Fund of India

4522. SHRI SANATAN BISI: Will the Minister of FINANCE be pleased to state:

(a) the percentage of Government expenditure charged upon Consolidated Fund of India out of total expenditure;

(b) whether the perscentage has increased from the last year; and

(c) if so, the reasons therefor?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) to (c) The percentage of Government expenditure charged upon Consolidated Fund of India out of total expenditure in last two years are given below:—

(Rs. in crore)

Year	Total Expenditure	Charged Expenditure	As a % of total Expenditure
1997-98 (RE)	693573	478696	60.02
1998-99 (BE)	718872	494003	68.72

Out of the total charged expenditure, the bulk of charged expenditure comprises interest payments, repayment of debt, loans to State Governments and share of State's in the Union Excise Duties. Loans to State Governments are given as plan assistance as well as against the collection under small savings schemes. As the stock of public debt, small savings collections and Union Excise Duties are steadily rising, the 'charged expenditure' is also increasing correspondingly.

Information of impact of economic santions to State Governments

4523. SHRI SANATAN BISI: Will the Minister of FINANCE be pleased to state:

(a) whether the State Governments have been informed accordingly on the possible impact of economic sanctions and their likely impact following the Pokharan nuclear test; and

(b) if so, the details thereof?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) and (b) The issues relating to economic sanctions following the Pokharan nuclear test have been discussed in the Parliament and various fora and the information was publicly available throughout the country including State Governments.

Import Duty on Aluminium

4524. SHRI GHUFRAN AZAM: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that despite numerous representations received by this Ministry for reduction in Import Duty on Aluminium, it has been increased by 4 per cent thus creating acute shortage of this important metal in the country;

(b) whether it is also a fact that the Primary producers have been earning high profits by increasing prices frequently taking undue advantage of shortage, while consumer industries are suffering greatly; and

(c) if so, what steps Government is taking to ease the situation in the absence of price and distribution control?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. JANARTHANAM): (a) As in the case of many other commodities, Special Additional Duty of Customs of 4% applies to import of aluminium when imported for non-trading purposes. However, there is sufficient production capacity of aluminium in the country.

(b) and (c) As per the information available, the price of domestically produced unwrought aluminium is lower than the landed cost of imported unwrought aluminium. However, market forces, fluctuations in LME prices, demand-supply situation, taxes and other commercial factors decide the price of unwrought aluminium to be paid by consuming industries.

Exporters Siphoning Foreign Exchange

4525. SHRI GHUFRAN AZAM: Will the Minister of FINANCE be pleased to state:

(a) whether RBI and ANZ Grindlays Bank, Delhi and UP branches have found sufficient evidence against some of its exporters for siphoning out foreign exchange abroad;